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PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Confirmation No.: 2155

Akinori NISHIHARA et al.

Art Unit: 2123

Application No.: 10/531,102

Examiner: R.L. GUILL

Filed: APRIL 11, 2005

Attorney Dkt. No.: 060562.00006

For: METHOD OF COMPUTING FIR FILTER COEFFICIENT AND PROGRAM
FOR COMPUTING SAME

RESPONSE UNDER 37 CFR § 1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

January 22, 2008

Sir:

In response to the Office Action dated October 25, 2007, please amend the above-identified application as set forth below.

Amendments to the specification are submitted beginning on page 2.

Amendments to the claims are submitted beginning on page 3.

Remarks are submitted beginning on page 6.